

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 419

March 2020

REMINDER OF ORDER OF BUSINESS

April

- 1 On or before April 1 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1-11-3)

On or before April 1, of each even numbered year, the County Auditor shall provide to the County Assessor a list by taxing district of property for which a tax exemption was in effect for the immediately preceding year. (IC 6-1.1-11-5)
- 10 Good - Friday - Legal Holiday (IC 1-1-9-1)
- 14-16 State Board of Accounts called meeting for County Recorders – Indianapolis
- 29-30 State Board of Accounts called Spring Quadrant meeting for County Auditors - Lawrenceburg
- 30 Last day to file quarterly report of federal withholding tax with Director of Internal Revenue Service.

May

- 1 Prepare report of school funds to Auditor of State and make payment of principal and interest due to Treasurer of State on the Common and Permanent Endowment Funds, and pay the Treasurer of State all fines and forfeitures on hand April 30, 2020, as shown in this report. (IC 20-42-1-6)
- 6-7 State Board of Accounts called Spring Quadrant meeting for County Auditors - Vincennes
- 10 First installment of property taxes due. (IC 6-1.1-22-9)
- 13-14 State Board of Accounts called Spring Quadrant meeting for County Auditors - Plymouth
- 15 Due date for personal property tax returns and filing for exemption. (IC 6-1.1-3-1.5) (IC 6-1.1-3-7.2)
- 17 May file a certification of the taxpayer's eligibility for the exemption instead of indicating the eligibility for the exemption on the taxpayer's personal property tax return before this date.
- 19-20 State Board of Accounts called Spring Quadrant meeting for County Auditors – Noblesville
- 25 Memorial Day – Legal Holiday (IC 1-1-9-1)

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REMINDER OF ORDER OF BUSINESS
(Continued)

June

- 1 Last date for filing County Highway Annual Operational Report with the State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)

On or before this date the County Auditor shall search the records to ascertain if person so certified is delinquent in payment of Property Taxes and certify to Auditor of State and state agencies the names of state employees owing delinquent taxes. (IC 6-1.1-22-14)

County Treasurer to prepare a list of persons owing delinquent taxes and believed to have money due from Auditor of State, Indiana Department of Transportation or any state institution or state school and furnish the list to those agencies on or before June 1. (IC 6-1.1-22-16)

- 9-10 State Board of Accounts called meeting for Clerk of the Circuit Courts - Indianapolis

- 20 On or before June 20th and December 20th of each year, the county auditor and the county treasurer shall meet in the office of the county auditor. Before each semi-annual meeting, the county auditor shall complete an audit of the county treasurer's monthly reports required under IC 36-2-10-16. In addition, the county auditor shall: (1) prepare a certificate of settlement on the form prescribed by the state board of accounts; and (2) deliver the certificate of settlement to the county treasurer at least two (2) days before each semi-annual meeting. (IC 6-1.1-27-1(a))

- 30 Immediately after each semi-annual settlement, the county auditor shall send a copy of the certificate of settlement and a statement of the distribution of the taxes collected to the state auditor. On or before June 30th and December 31st of each year, the county treasurer shall pay to the state treasurer the money due the state as shown by the certificate of settlement. (IC 6-1.1-27-3)

On or after January 1 of each calendar year in which a tax sale will be held in a county and not later than fifty-one (51) days after the first tax payment due date in that calendar year, the County Treasurer shall certify to the county auditor a list of real property eligible for tax sale. (IC 6-1.1-24-1(a))

FEDERAL REIMBURSEMENT FOR HOUSING FEDERAL PRISONERS

All reimbursements to the county sheriff from the federal government for housing federal prisoners shall be turned over to the county auditor for deposit into the County General Fund.

LANDFILL CLOSURE/POST-CLOSURE TRUST FUND

IC 13-22-9-1 states: "Except as provided in section 8 of this chapter, a person that applies for a permit to operate a:

- (1) hazardous waste landfill;
- (2) solid waste landfill; or
- (3) transfer station;

must establish financial responsibility for the costs of closure and postclosure monitoring and maintenance of the hazardous waste landfill, solid waste landfill, or transfer station."

IC 13-22-9-2 states: "The financial responsibility established under section 1 of this chapter must cover the costs of:

- (1) properly closing, in an environmentally sound manner; and
- (2) during postclosure, monitoring and maintaining; the hazardous waste landfill, solid waste landfill, or transfer station."

IC 13-22-9-3 states: "Financial responsibility may be established under section 1 of this chapter by filing one (1) or a combination of the following with the commissioner:

- (1) Trust fund agreement.
- (2) Surety bond with a standby trust fund agreement.
- (3) Letter of credit with a standby trust fund agreement.
- (4) Insurance policy with a standby trust fund agreement.
- (5) If the person applying for a permit derives less than fifty percent (50%) of the person's gross revenue from waste management, proof that the person meets a financial test established by the board."

If your county chose the Trust Fund option, a separate (expendable trust) fund should have been established entitled Landfill Closure/Post Closure Trust Fund to account for the initial payment to the trustee and any future payments made or interest earned on the trust fund.

The reason a separate trust fund should be established is that each county will eventually either be refunded the monies which they paid into the trust fund or they will direct the Department of Environmental Management to make payment to the contractors when the landfill is closed.

CONGRESSIONAL INTEREST

IC 20-42-2-5 states: “A county shall be held liable for the:

- and
- (1) preservation of the part of the fund as is entrusted or has been entrusted to the county;
 - (2) payment of the annual interest on the fund, at the rate established by law.”

IC 20-42-2-7 states: “The county auditor of each county or the treasurer of state shall, semiannually, on the second Monday of July and on the last Monday in January make apportionment of the amount of the congressional township school revenue belonging to each school corporation. The apportionment shall be paid to each school corporation's treasurer.”

COUNTY BOAT EXCISE TAX FUND

Each county treasurer shall deposit the boat excise taxes collected by the Bureau of Motor Vehicles and the boat excise taxes distributed by the Auditor of State under IC 6-6-11-29 into a boat excise tax fund. Such fund shall be accounted for by county treasurers on the Other Sources sections of the Treasurer's Daily Balance of Cash and Depositories.

IC 6-6-11-33 states: “The county treasurer shall do the following:

- (1) At the same time a settlement is made with the county auditor under IC 6-1.1-27, file a report, on a form prescribed by the state board of accounts, with the county auditor concerning the boat excise taxes received during the preceding six (6) month period.
- (2) In the manner and at the times prescribed in IC 6-1.1-27, make a settlement with the county auditor for the boat excise taxes received under this chapter.
- (3) In the manner prescribed by the state board of accounts, maintain records concerning the boat excise taxes received and distributed.”

NOTICE OF VOTING PLACES

IC 3-11-8-3.2 states in part:

“(a) A county election board shall give ten (10) days notice of the place of voting in each precinct by publication in the manner prescribed by IC 5-3-1-4...”

IC 5-3-1-4 states in part:

“(a) Whenever officers of a political subdivision are required to publish a notice affecting the political subdivision, they shall publish the notice in two (2) newspapers published in the political subdivision.

(b) This subsection applies to notices published by county officers. If there is only one (1) newspaper published in the county, then publication in that newspaper alone is sufficient...”

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VEHICLE INSPECTION FUND

IC 9-17-2-12 states in part:

“(b) An application for a certificate of title for a vehicle may not be accepted by the bureau unless the vehicle has been inspected by one (1) of the following:

- (1) An employee of a dealer licensed under IC 9-32.
- (2) A military police officer assigned to a military post in Indiana.
- (3) A police officer.
- (4) A designated employee of the bureau
- (5) An employee of a qualified person operating under a contract with the commission”

“(e) A police officer who makes an inspection under this section may charge a fee, subject to the following:

- (1) The fee must be established by ordinance adopted by the unit (as defined in IC 36-1-2-23) that employs the police officer.
- (2) The fee may not exceed five dollars (\$5).
- (3) The revenue from the inspection fee shall be deposited in the following manner:
 - (A) A special vehicle inspection fund if the police officer making the inspection is a member of the county sheriff's department. The fiscal body of the unit must appropriate the money from the inspection fund only for law enforcement purposes....”

APPROPRIATIONS - REQUIRED BY COUNTY COUNCIL ONLY

The following is a list of funds which require county council approval of an appropriation. Due to the nature of the funds, the Department of Local Government Finance does not require submission of an additional appropriation request before the local appropriation can be approved.

1. County Supplemental Adult Probation Services Fund. (IC 35-38-2-1)
2. County Supplemental Juvenile Probation Services Fund. (IC 31-40-2-2)
3. County User Fee Fund. (IC 33-37-8-6)
4. Plat Book Fund. (IC 36-2-9-18)
5. Local Emergency Right to Know Fund. (IC 13-25-2-10.6)
6. Pretrial Diversion Fund (Excess). (IC 33-37-8-7)
7. Community Corrections Home Detention Fund. (IC 11-12-7-3; IC 35-38-2.5-8)
8. County Extradition Fund. (IC 35-33-14)
9. County Misdemeanor Fund (IC 11-12-2-11)
10. Supplemental Public Defender Services Fund. (IC 33-40-3-2)
11. Emergency Telephone System Fund. (IC 36-8-16.7-38)
12. Cumulative Bridge Fund. (IC 8-16-3-3)
13. Local Health Maintenance Fund. (IC 16-46-10)
14. Vehicle Inspection Fund. (IC 9-17-2-12)
15. Community Corrections Grant and Project Income Fund (IC11-12-2-2)
16. Payments from State or Federal Grant as reimbursement of expenses (IC 6-1.1-18-7.5)
17. Firearms Training Fund. (IC 35-47-2-3).

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APPROPRIATIONS - WHEN NOT REQUIRED

In some instances statutory authority is given the county auditor to make disbursements without an appropriation having been previously made for the specific purpose. Examples are as follows:

1. Premiums on official bonds. (IC 5-4-5-3)
2. Tax refunds. (IC 36-2-9-14)
3. Any money belonging to the state, school fund, or any fund of any township, town or city and commanded by law to be paid to such municipality. (IC 36-2-9-14)
4. Any money collected from a taxpayer from an assessment and is being paid on a public improvement such as ditches and drains. (IC 36-2-9-14)
5. Redemption of property sold at tax sale. (IC 36-2-9-14)
6. Per diem, lodging, and mileage for conferences called by State Board of Accounts. (IC 5-11-14-1)
7. Examination of records. (IC 5-11-4-4)
8. Line fence assessments. (IC 32-26-9-4)
9. Federal grants, if advanced and not received as a reimbursement of expenditures.
10. Advances to conservancy districts on order of court. (IC 14-33-7-15)
11. Surplus tax refunds. (IC 6-1.1-26-5)
12. Refund of money erroneously received. (IC 6-1.1-18-9)
13. Correction of errors in posting. (IC 6-1.1-18-9)
14. Jail commissary fund. (IC 36-8-10-21)
15. Investment of funds.
16. Title IV-D incentive fund (clerk and prosecuting attorney portions). (IC 31-25-4-23)
17. Repayment of temporary loans.
18. Recorder's records perpetuation fund. (IC 36-2-7-10)
19. Firearms Training Fund. (REFUNDS ONLY) (IC 35-47-2-3).
20. Accident Report Fund. (IC 9-29-11-1)
21. County Law Enforcement Continuing Education Fund. (IC 5-2-8-1)
22. Special Death Benefit Fee Fund. (IC 5-10-10; IC 35-33-8-3.2)
23. Military Fines. (IC 10-16-9-3)
24. Payment of accrued interest on cemetery trust funds paid on the last Monday in January (IC 23-14-70-2).

There may be other laws under which funds may be disbursed without appropriation; however, appropriations are required before disbursements may be made from any fund subject to the Budget Laws unless specific authority to disburse without appropriation is provided by law.

ADDITIONAL APPROPRIATIONS

IC 6-1.1-18-5(a) states in part:

“ If the proper officers of a political subdivision desire to appropriate more money for a particular year than the amount prescribed in the budget for that year as finally determined under this article, they shall give notice of their proposed additional appropriation. The notice shall state the time and place at which a public hearing will be held on the proposal. The notice shall be given once in accordance with IC 5-3-1-2(b)....”

IC 5-3-1-2(b) states in part:

“If the event is a public hearing or meeting... notice shall be published one (1) time, at least ten (10) days before the date of the hearing or meeting.”

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ADDITIONAL APPROPRIATIONS (Continued)...

IC 36-2-5-12 states in part:

“(a) If, after the adjournment of its annual meeting under IC 36-2-3-7(b)(2), the county fiscal body finds that an emergency requiring additional appropriations exists, it may make additional appropriations at a special meeting...”

IC 6-1.1-18-5 states in part:

“...(e) after the public hearing, the proper officers of the political subdivision shall file a certified copy of their final proposal and any other relevant information to the department of local government finance. (f) When the department of local government finance receives a certified copy of a proposal for an additional appropriation under subsection (e), the department shall determine whether sufficient funds are available or will be available for the proposal. The determination shall be made in writing and sent to the political subdivision not more than fifteen (15) days after the department of local government finance receives the proposal...”

APPROPRIATIONS CARRIED FORWARD (ENCUMBRANCES)

Appropriations may be carried forward to the following year if any of the following conditions exist:

1. A lawful contract has been entered into with a vendor or contractor on or before December 31 and all or a part of the contract has not been paid.
2. A purchase order has been issued on or before December 31, entered as an encumbrance against an existing appropriation, and isn't paid as of December 31.
3. Proceeds of a bond issue have been duly appropriated and remain unexpended as of December 31.
4. Appropriations which are obligated by a contract or a agreement executed on or before December 31, between the county and any federal or state agency, such as a criminal justice planning grant, local road and street project, or federal grant requiring local matching funds.

Only the amount required to meet the balance due on a contract or purchase order may be carried forward; the amount remaining in the appropriation account shall revert to the fund from which appropriated

TRANSFERS OF APPROPRIATIONS

IC 6-1.1-18-6 states:

“(a) The proper officers of a political subdivision may transfer money from one major budget classification to another within a department or office if:

- (1) they determine that the transfer is necessary;
- (2) the transfer does not require the expenditure of more money than the total amount set out in the budget as finally determined under this article; and
- (3) the transfer is made at a regular public meeting and by proper ordinance or resolution.

(b) A transfer may be made under this section without notice and without the approval of the department of local government finance.”

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APPROPRIATION OF INSURANCE CLAIM PROCEEDS

IC 6-1.1-18-7 states in part: "... the fiscal officer of a political subdivision may appropriate funds received from a person (as defined in IC 6-1.1-1-10) if:

- (1) the funds are received as a result of damage to property of the political subdivision; and
- (2) the funds are appropriated for the purpose of repairing or replacing the damaged property.

However, this section applies only if the funds are in fact expended to repair or replace the property within the twelve (12) month period after they are received."

QUALIFICATION OF NEWSPAPERS

IC 5-3-1-0.4 states in part: "... "newspaper" refers to a newspaper:

(1) that:

- (A) is a daily, weekly, semiweekly, or triweekly newspaper of general circulation;
- (B) has been published for at least three (3) consecutive years in the same city or town;
- (C) has been entered, authorized, and accepted by the United States Postal Service for at least three (3) consecutive years as mailable matter of the periodicals class;
- (D) has at least fifty percent (50%) of all copies circulated paid for by subscribers or other purchasers at a rate that is not nominal; and
- (E) has had an average circulation during the preceding year of at least two hundred (200), based on the average paid or requested circulation for the preceding twelve (12) months reported in the newspaper's United States Postal Service Statement of Ownership published by the newspaper in October of each year; or

(2) that:

- (A) Is a daily, weekly, semiweekly, or triweekly newspaper of general circulation;
- (B) has been entered, authorized, and accepted by the United States Postal Service as mailable matter of the periodicals class;
- (C) has at least fifty percent (50%) of all copies circulated paid for by subscribers or other purchasers at a rate that is not nominal; and
- (D) meets the greater of the following conditions:

(i) The newspaper's paid circulation during the preceding year is equal to at least fifty percent (50%) of the paid circulation for the largest newspaper with a periodicals class permit located in the county in which the newspaper is published, based on the average paid or requested circulation for the preceding twelve (12) months reported in the newspaper's United States Postal Service Statement of Ownership published by the newspaper in October of each year or based on the newspaper's initial application for a permit from the United States Postal Service.

QUALIFICATION OF NEWSPAPERS (Continued)...

(ii) The newspaper has an average daily paid circulation of one thousand five hundred (1,500) based on the average paid or requested circulation for the preceding twelve (12) months reported in the newspaper's United States Postal Service Statement of Ownership published by the newspaper in October of each year or based on the newspaper's initial application for a permit from the United States Postal Service."

IC 5-3-2-2 states:

“(a) This section does not apply in counties that have a population of more than forty thousand (40,000).

(b) In addition to the requirement for all newspapers provided in IC 5-3-1-4, a newspaper in which notices, reports, and other information affecting county business are required by law to be published shall have a paid circulation of not less than two percent (2%) of the population of the county in which it is published.

(c) In addition to the requirements for qualified publications provided in IC 5-3-1-4, in which notices, reports, and other information affecting county business may be published, qualified publications must be circulated to not less than ten percent (10%) of the population of the county in which the qualified publication is published.”

ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES

IC 9-18.1-2-6 states: A nonresident that becomes an Indiana resident may operate a vehicle on a highway for not more than sixty (60) days after becoming an Indiana resident without registering the vehicle under this article if the vehicle is registered in accordance with the laws of the jurisdiction in which the nonresident was a resident..”

IC 9-18.1-2-11 states: “A person that fails to register a vehicle that is required to be registered under this chapter commits a Class C infraction.” IC 34-28-5-17(b) states: “In addition to...any judgment assessed under IC 34-28-5..., a person that violates IC 9-18.1-2-3 shall be assessed a judgment equal to the amount of excise tax due on the vehicle under IC 6-6-5 or IC 6-6-5.5...”

IC 34-28-5-17 goes on to require the clerk to collect the additional judgment and transfer the additional judgments collected to the county auditor on a calendar year basis. The auditor shall distribute the funds to the law enforcement agencies, including the state police, responsible for issuing citations to enforce section 1 of this chapter. The percentage of the funds distributed to an agency equals the percentage of the total number of citations issued by the agency for the purpose of enforcing section 1 of this chapter during the applicable period.

Funds distributed under this section shall be used for any law enforcement purpose including contributions to the pension fund of the law enforcement agency.

To facilitate the handling and allocation of these fees under IC 34-28-5-17, the clerk should use General Form No. 367 (1984) entitled “Clerk’s Report to Auditor of Additional Judgments for Excise Tax.” In using this form the following procedures should be observed:

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ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES
(Continued)...

1. The clerk of the court which collects these penalties must include a memorandum with the remittance which shows the number of citations filed in the court by each law enforcement agency for failure to timely register a motor vehicle. Such memorandum could be as follows:

<u>Law Enforcement Agency</u>	<u>Number of Citations</u>
_____ County Sheriff	6
Urban City Police	2
Best Town Marshall	<u>2</u>
 Total	 <u>10</u>

2. The amount received from the clerk would be receipted to a fund called "Judgments Due Law Enforcement" fund #7305.
3. The amount receipted to the Judgments Due Law Enforcement Fund would then be multiplied by the percentage of the total citations which were filed by each law enforcement agency during the applicable period to determine the amount due each law enforcement agency.

Using the number of citations shown in Item 1 above an example of a worksheet to determine the allocation of funds is as follows:

Amount Received From Court	\$450.00		
 <u>Law Enforcement Agency</u>	 <u>Number of Citations</u>	 <u>Percentage of Total</u>	 <u>Amount Due Agency</u>
_____ County Sheriff	6	60%	\$ 270.00
Urban City Police	2	20%	90.00
Best Town Marshall	<u>2</u>	<u>20%</u>	<u>90.00</u>
 Total	 <u>10</u>	 <u>100%</u>	 <u>\$ 450.00</u>

4. After the amount due each law enforcement agency is determined a warrant should be issued to the disbursing officer of the particular governmental unit for the amount due. The warrant should be accompanied by a brief explanation showing the purpose of the distribution.
5. The amount due the county on account of citations filed by the sheriff's department should be receipted by quietus to a fund called "Motor Vehicle Registration Penalties" Fund #1214. This fund can be expended for any law enforcement purpose. However, disbursement should be by county warrant and only after a duly itemized claim has been approved by the board of county commissioners.
6. Any amount due on account of citations issued by the state police would be sent to the Auditor of State.

FRAUD ALERT – ABBREVIATION OF THE YEAR 2020

To protect your unit from potential fraud, please consider writing out the year 2020 entirely on legal documents and checks, rather than abbreviating the year as '20. This will prevent an alteration of the date to another year such as 2019, 2021. For example, a contract for the period 1-1-20 to 12-31-20 could be altered and extended to 12-31-2021 or backdated to 1-1-2019. A check dated 1-9-20 could be changed to 1-9-2023. To avoid these types of issues, write out 2020 completely.

CAPITAL ASSETS – CEMETERIES

County Owned Cemeteries are considered capital assets and need to be properly recorded on General Form 369 – Capital Assets Ledger. The cemeteries are to be reported on General Form 369 – Capital Assets Ledger at the actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received. General Form 369 – Capital Assets Ledger does not have a separate classification for cemeteries, so the cemetery ground will be recorded on the capital asset ledger under land, any structures on the cemetery grounds under buildings, and roads and drainage systems will be recorded under infrastructure. There will be no effect on the value of the asset as plots are sold. The purchase of a burial plot is a real estate transaction; however, cemetery plot deeds grant burial rights that create an easement for the specific purpose of burial but do not alter the County's ownership of the cemetery as a whole.

Each county is required to adopt a capital asset policy that details the threshold at which an item is considered a capital asset. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records.

SBOA YOUTUBE CHANNEL

The State Board of Accounts has a YouTube Channel. As we receive questions at trainings sessions we plan to release short and relevant training videos to supplement our trainings. When a video is released you will receive an email from communications@sboa.in.gov. You are also able to subscribe to our channel to receive updates via YouTube notifications. To access the SBOA YouTube Channel, there is a link under the Counties Political Subdivision within the Presentations and Training Materials sections the SBOA website. You may also click on this link to view other training videos -

<https://www.youtube.com/channel/UC62Ozm0wY81GZHipK2UrjLA>

SBOA Training Videos includes 5 short videos currently with topics such as capital assets and internal controls. As we add to the trainings we will include announcements in to the bulletin.

ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimate replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

In some cases estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

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ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS (Continued)...

If the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$6,840.00.

$$\$76,000.00 \times .07 = \$5,320.00$$

TABLE OF COST INDEXES
1922 to 2017

<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2017	1.00	1993	.59	1969	.15	1945	.07
2016	.98	1992	.57	1968	.14	1944	.07
2015	.97	1991	.56	1967	.14	1943	.07
2014	.97	1990	.53	1966	.13	1942	.07
2013	.95	1989	.51	1965	.13	1941	.06
2012	.94	1988	.48	1964	.13	1940	.06
2011	.92	1987	.46	1963	.12	1939	.06
2010	.89	1986	.45	1962	.12	1938	.06
2009	.88	1985	.44	1961	.12	1937	.06
2008	.88	1984	.42	1960	.12	1936	.06
2007	.85	1983	.41	1959	.12	1935	.06
2006	.82	1982	.39	1958	.12	1934	.05
2005	.80	1981	.37	1957	.11	1933	.05
2004	.77	1980	.34	1956	.11	1932	.06
2003	.75	1979	.30	1955	.11	1931	.06
2002	.73	1978	.27	1954	.11	1930	.07
2001	.72	1977	.25	1953	.11	1929	.07
2000	.70	1976	.23	1952	.11	1928	.07
1999	.68	1975	.22	1951	.11	1927	.07
1998	.67	1974	.20	1950	.10	1926	.07
1997	.66	1973	.18	1949	.10	1925	.07
1996	.64	1972	.17	1948	.10	1924	.07
1995	.62	1971	.17	1947	.09	1923	.07
1994	.60	1970	.16	1946	.08	1922	.07

COURT FEES – HARDSHIP LICENSE

State Court Administration has provided the following clarification on charging of fees for hardship Licenses cases and in judicial review in habitual violator cases. This is further clarification of the article presented in April 2010 County Bulletin Vol. No. 372 on page 11.

IC 9-24-15 establishes procedures for a person whose driving license has been suspended under the motor vehicle laws to petition a court to issue a restricted license due to hardship under certain circumstances. IC 9-24-15-5(e) requires that court costs (including fees) must be charged to the petitioner, but doesn't specifically state which court cost applies. IC 9-30-10-7 provides for judicial review in habitual violator cases. IC 9-30-10-7(f) provides that the court costs (including fees) to be charged for judicial review in habitual violator cases are same as the costs (including fees) that are charged in enforcement of infractions. Because petitions for judicial review under IC 9-30-10 and petitions for restricted license due to hardship under IC 9-24-15 are both assigned the MI case type when filed, to reduce confusion among clerks about which court costs should be assessed --civil costs or infraction costs-- the Division had previously instructed that the infraction costs should be assessed in ALL hardship license cases.

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COURT FEES – HARDSHIP LICENSE (Continued)...

However, based on further review and consideration, the Division's position with respect to the court costs that should be charged for hardship license cases now is that regular civil costs should be charged in proceedings under IC 9-24-15, and that the infraction costs should only be charged in the judicial review cases. Because both types of proceedings are to be assigned the MI case type, we have prepared the following chart to help clerks distinguish which type of proceeding is being filed so that the appropriate costs can more easily be identified and assessed.

How to Distinguish a Petition for Hardship License from a Petition for Judicial Review of Habitual Violator Suspension

	Petitions for Restricted License Because of Hardship Under IC 9-24-15 [Normal Civil Court Costs]	Petitions for Judicial Review of Habitual Violator Suspensions Under IC 9-30-10 [Infraction Court Costs]
Petition	IC 9-24-15-2 allows a person whose driver's license is suspended to file a verified petition for a restricted driving permit for the sole purpose of driving to and from work and in the course of employment during the period of suspension because, due to the nature of the person's employment, the suspension would be an undue hardship and burden on the person's family or dependents.	IC 9-30-10-6 allows a person who has been determined by the BMV to be an Habitual traffic Violator to file a petition for judicial review.
Parties	<u>BMV is NOT a party</u> ; the case is docketed in the name of the petitioner against the prosecuting attorney of the county.	<u>BMV is a party</u> ; summons in the manner of civil action. Prosecutor and BMV are to be served with summons and copy of the complaint. Prosecutor represents BMV in court. IC 9-30-10-7
Case Type	MI	MI
Costs	IC 9-24-15-5(e) Court costs (including fees) for the action on the petition must be charged against the petitioner. The prosecuting attorney of the county is not liable or taxable for any costs (including fees) in any action under this chapter.	IC 9-30-10-7(f) Court costs (including fees) shall be assessed and paid by the petitioner at the time of filing in an amount equal to the costs (including fees) assessed in the enforcement of infractions. However, a petitioner who has the petitioner's driving privileges reinstated under section 8 of this chapter is entitled to a refund of all costs paid.
Relief	IC 9-24-15-6: Except when the court is required to grant the petition under 9-24-15-6.5, the court can either refuse to grant the petition or make a final determination in the form of a recommendation to the BMV that the person be granted a restricted driving permit.	IC 9-30-10-8: If the court finds the person is not an HTV, the court must order the BMV to reinstate the person's driving privileges. If the court finds that the person is an HTV, the person's driving privileges remain suspended unless the Court places the person on probation under IC 9-30-10-9.

COUNTY BULLETIN
And Uniform Compliance Guidelines

Volume 419, Page 14

March 2020

STATE MILEAGE REIMBURSEMENT AND LODGING RATE INCREASED

If your county has adopted a county travel policy that follows the state rates please be advised of the following changes:

Effective March 1, 2020 the personal vehicle mileage rate we be set at \$0.39 per mile. The official memo can be found on the Department of Administrations website:
https://www.in.gov/idoa/files/IDOA_MileageReimbursement_Memo_Feb242020.pdf.

Effective March 1, 2020 the in-state lodging standard rate will increase to \$96.00. The official memo can be found on the Department of Administrations website:
https://www.in.gov/idoa/files/IDOA_StateLodgingRate_Memo_Feb242020.pdf.

SOCIAL SECURITY VERIFICATION

The Social Security Administration provides an online verification of social security numbers of current and former employees at <https://www.ssa.gov/employer/ssnv.htm>. This service is useful to ensure that your current employees' social security numbers match those on file with the Social Security Administration and can provide some assurance that retirees of single-employer pension plans are not deceased. These single-employer pension plans include the County Sheriff's Retirement and Benefit Plans. Our Field Examiners may request that you provide documentation that you have verified retirees receiving benefits from the County Sheriff's Retirement and Benefit Plans are not, in fact, deceased.

We recommend that the counties consider enrolling for this service if you have not already done so and performing this verification prior to the start of the audit to avoid any delays in completion of the audit timely.



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AMOUNTS AUTHORIZED TO BE RECEIVED BY SHERIFFS FOR BOARD OF PRISONERS

By authority of IC 36-8-10-7, I, Paul D. Joyce, CPA, State Examiner of the State Board of Accounts, do hereby fix the exact amount per meal which the sheriff of each county in the State of Indiana, shall be entitled to receive for feeding prisoners legally in his charge, including Federal prisoners, for a period of one year, beginning April 15, 2020. Amounts received by the sheriff from the Federal government for board and care of Federal prisoners shall be paid into the County General Fund.

In determining and fixing the amount per meal, the use of wholesome food in quantities and varieties necessary for the preservation of the health of the prisoners is contemplated. All expenses related to preparing and serving meals, except for the costs of food, shall be borne by the county.

The amounts fixed are for meals actually served such prisoners during each respective month. Not more than three meals at county expense are to be served to any one prisoner in any one day.

The term "month" shall mean a period of time beginning April 15, 2020 and thereafter ending on the fourteenth (14th) day of each succeeding month. Claims for meals for the month beginning December 15th will be paid from the appropriation for the succeeding year.

For number of meals served during a period of one month, per meal:

In counties having a population of less than 20,000	\$2.05
In counties having a population of 20,001 to 40,000.	\$1.98
In counties having a population of 40,001 to 60,000.	\$1.89
In counties having a population of 60,001 to 80,000.	\$1.67
In counties having a population of 80,001 to 100,000.	\$1.42
In counties having a population of 100,001 to 200,000.	\$1.29
In counties having a population of 200,001 or over.	\$1.21

The following counties will not be allowed the amounts authorized above:

- Allen
- Lake
- Marion
- Vanderburgh

Paul D. Joyce CPA
State Examiner

Dated this 6th day of March, 2020
RH/LR